

Illustration 7.4 Schedule of Expenditures of Federal and State Awards

Example Agency Schedule of Expenditures of Federal and State Awards¹ For the Year Ended June 30 19X1

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number ²	Federal Expenditures
U.S. Department of Agriculture: Pass-Through Program From: Wisconsin Department of Health and Family Services			
Special Supplemental Food Program for Women, Infants, And Children	10.557	147071, 147080 & 147156	\$350,000 (Note B) ³
Total Expenditures of Federal Awards			<u>\$350,000</u>
State Grantor/Program		State Identifying Number	State Expenditures
Wisconsin Department of Health and Family Services:			
GPR Childhood Lead	na	177010	\$85,000
GPR Lead Poisoning	na	177020	<u>\$15,000</u>
Total Expenditures of State Awards			<u>\$100,000</u>

The accompanying notes are an integral part of this schedule.
(These notes are on the following page.)

¹ Additional formats for this schedule are available in the AICPA's Statement of Position 98-3 "Audits of States, Local Governments, and Not-for-Profit Organizations Receiving Federal Awards." Also, some providers prefer other formats for the schedule to better suit their circumstances and the information needs of their report users. Providers can use other formats if they include the elements for this schedule that are listed in [Section 7.1.4](#).

² Use the Community Aids Reporting System (CARS) profile number, purchase order number, or contract number for the Pass-Through Entity Identifying Number and the State Identifying Number.

³ If federal, state, and local funds are commingled and if the commingled portion cannot be separated to specifically identify the individual funding sources, the total amount should be included in the schedule, with a note describing the commingled nature of the funds.

Illustration 7.4 Schedule of Expenditures of Federal and State Awards, continued

Example Agency

Notes to the Schedule of Expenditures of Federal and State Awards
For the Year Ended June 30 19X1

Note A. Basis of Presentation

The accompanying "Schedule of Expenditures of Federal and State Awards" includes the federal and state grant activity of Example Agency and is presented on the *[identify basis of accounting]*. The information in this schedule is presented in accordance with the requirements of the *Provider Agency Audit Guide*.⁴ Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the *[general-purpose or basic]* financial statements.

Note B. Commingled Federal and State Funds⁵

The federal expenditures shown include commingled federal and state funds.

Note C. Providers⁶

Of the expenditures presented in the schedule, Example Agency made the following awards to providers:

Program Title	Federal CFDA Number	Amount Awarded to Providers
Special Supplemental Food Program for Women, Infants, and Children	10.557	
Provider Agency A		\$ 50,000
Provider Agency B		<u>\$ 50,000</u>
Total awarded for Special Food Program for Women, Infants, and Children		\$100,000

⁴ Include a reference to [OMB Circular A-133](#), Audits of States, Local Governments, and Non-Profit Organizations if the audit was in accordance with A-133.

⁵ If federal, state, and local funds are commingled and if the commingled portion cannot be separated to specifically identify the individual funding sources, the total amount should be included in the schedule, with a note describing the commingled nature of the funds.

⁶ [Section 7.1.4](#) adopts and builds on OMB Circular A-133's requirement to disclose the amount of federal funds provided to subrecipients. If the agency subcontracted department funding, the footnotes to the schedule must include the following information on subcontracts for all providers (not just subrecipients):

- the names of the programs used for these awards,
- the names of providers which the funding, and
- the amount paid to each of these providers.